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July 25, 2007

Mail Stop Issue Fee  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

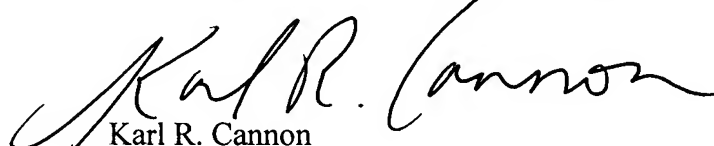
Re: Serial No. 10/811,479  
Filed: March 25, 2004  
Applicant: Barton L. Smith  
THERMOACOUSTIC COOLING DEVICE  
Group Art Unit 3744  
Examiner: Doerrler, William Charles

Dear Sir:

Enclosed for filing in the above-identified patent application are Twelve (12) sheets of formal drawings. Please charge any deficiency in fees to Deposit Account No. 50-0836.

Respectfully,

CLAYTON, HOWARTH & CANNON, P.C.

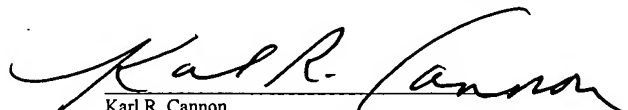
  
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KRC/kag  
Enclosures

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Certificate of Deposit Under 37 C.F.R. § 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, postage prepaid, in an envelope addressed to Mail Stop Issue Fee, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450, on the 27 day of July, 2007.

  
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